

AN ACT AMENDING FURTHER SECTION TWO HUNDRED FORTY-SIX OF COMMONWEALTH ACT NUMBERED FOUR HUNDRED SIXTY-SIX, AS AMENDED, BY DEFINING THE WORDS '“MINERALS” AND '“MINERAL PRODUCTS.” (...

REPUBLIC ACT NO. 1299, June 16, 1955

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Be it enacted by the Senate and House of Representatives of the Philippines in Congress assembled:

SECTION 1. Section two hundred and forty-six of Commonwealth Act Numbered Four hundred sixty-six, as amended by Republic Act Numbered Eight hundred thirty-four, is hereby amended to read as follows:

"SEC. 246. Definitions of the terms 'gross output,' 'minerals' and 'mineral products'—Disposition of royalties and ad valorem taxes.—The term 'gross output' shall v interpreted as the actual market value of minerals or mineral products, or of bullion from each mine or miner; lands operated as a separate entity without any deduction, from mining, milling, refining, transporting, handling, marketing, or any other expenses: Provided, however, That if the minerals or mineral products are sold or consign abroad by the lessee or owner of the mine under C. I. F. terms, the actual cost of ocean freight and insurance shall be deducted. The output of any group of contiguous mining claims shall not be subdivided. The word 'minerals' hall mean all inorganic substances found in nature whether in solid, liquid, gaseous, or any intermediate state. The term 'mineral products' shall mean things produced by the lessee, concessionaire or owner of mineral lands, at least eighty per cent of which things must be minerals extracted by such lessee, concessionaire, or owner of mineral lands. Five per centum of the royalties and ad valorem taxes herein provided shall accrue to the municipality where the mines are situated, and ninety-five per centum to the National Treasury."

SEC. 2. This Act shall take effect upon its approval.

Approved, June 16, 1955.

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